

**UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA**

TRISTIAN SMITH,

Plaintiff,

vs.

IRS,

Defendant.

Case No.: 2:14-cv-1444-GMN-PAL

ORDER

Pending before the Court is the Report and Recommendation (“R&R”) of United States Magistrate Judge Peggy Leen, (ECF No. 19), which states that Plaintiff Tristian Smith’s Applications to Proceed *in forma pauperis*, (ECF Nos. 16, 17), should be denied.

A party may file specific written objections to the findings and recommendations of a United States Magistrate Judge made pursuant to Local Rule IB 1-4. 28 U.S.C. § 636(b)(1)(B); D. Nev. R. IB 3-2. Upon the filing of such objections, the Court must make a de novo determination of those portions of the Report to which objections are made. *Id.* The Court may accept, reject, or modify, in whole or in part, the findings or recommendations made by the Magistrate Judge. 28 U.S.C. § 636(b)(1); D. Nev. R. IB 3-2(b).

Plaintiff did not file any objections to Judge Leen’s R&R, and the deadline to object has now expired. Accordingly, the Court finds good cause to accept and adopt the findings of Judge Leen.

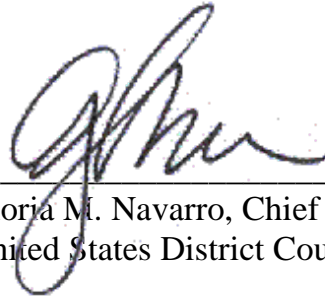
IT IS HEREBY ORDERED that the Report and Recommendation, (ECF No. 19), is **ADOPTED in its entirety.**

IT IS FURTHER ORDERED that Plaintiff’s Motions for Leave to Proceed *in forma*

1 *pauperis*, (ECF Nos. 16, 17), are **DENIED**. The Clerk is instructed to close the case.

2 **DATED** this 4th day of March, 2015.

3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

A handwritten signature in blue ink, appearing to read 'G. Navarro', is written over a horizontal line.

Gloria M. Navarro, Chief Judge
United States District Court